

By Senator Thomas

3-1376-98

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A bill to be entitled  
An act relating to funds for the operation of  
schools; amending s. 236.081, F.S.; amending  
the prerequisites to excluding from the  
computation of district required local effort  
the assessed value of property that is the  
subject of litigation; providing an effective  
date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Paragraph (d) of subsection (4) of section  
236.081, Florida Statutes, as amended by section 1 of chapter  
97-380, Laws of Florida, is amended to read:

236.081 Funds for operation of schools.--If the annual  
allocation from the Florida Education Finance Program to each  
district for operation of schools is not determined in the  
annual appropriations act or the substantive bill implementing  
the annual appropriations act, it shall be determined as  
follows:

(4) COMPUTATION OF DISTRICT REQUIRED LOCAL  
EFFORT.--The Legislature shall prescribe the aggregate  
required local effort for all school districts collectively as  
an item in the General Appropriations Act for each fiscal  
year. The amount that each district shall provide annually  
toward the cost of the Florida Education Finance Program for  
kindergarten through grade 12 programs shall be calculated as  
follows:

(d) Exclusion.--In those instances in which:  
1. There is litigation either attacking the authority  
of the property appraiser to include certain property on the

1 tax assessment roll as taxable property or contesting the  
2 assessed value of certain property on the tax assessment  
3 roll, and

4         2. The assessed value of the property in contest  
5 involves more than 6 ~~10~~ percent of the total nonexempt  
6 assessment roll, and

7  
8 the assessed value of the property in contest shall be  
9 excluded from the taxable value for school purposes for  
10 purposes of computing the district required local effort.

11         Section 2. This act shall take effect upon becoming a  
12 law.

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15                   SENATE SUMMARY

16         Revises provisions relating to funding for the operation  
17 of schools. Provides that contested property having  
18 assessed value of more than 6 percent of the total  
19 nonexempt assessment roll must be excluded from the  
20 taxable value for school purposes for purposes of  
21 computing the district required local effort.